



STATE SURVEY RESPONSES – SUMMARY and ANALYSIS

This document summarizes and analyzes the responses to the survey of states regarding how they collect feedback from the taxpayer community. A similar document also posted on the Commission's website summarizes responses from taxpayers and taxpayer representatives. Links to the surveys are posted on the Commission's website; they are titled "Survey" and "State Survey".

- 34 complete responses; 30 identified state and agency role;
- 25 individual states (5 states with 2 or more responses);
- 13 top tax administrators/deputies
- 13 program directors
- 3 legal officers
- 1 policy consultant
- 21 respondents either top tax administrator or a person responsible for multiple tax types.
- 4 responses – no state or agency role reported

High level response analysis

- Q1 – most states do not have a specific process for submitting suggestions for improvement
 - Several indicated "informal" processes – direct contact with agency officials
- Q2 – specific processes described
 - Web site (2)
 - Advisory groups or regular practitioner meetings (4)
 - Post-audit surveys (but these aren't sent for MTC audits) (1)
 - Taxpayer advocate (2)
- Q3 – processes viewed as working well or very well
- Q4 – What works well – taxpayers respond to surveys; web-based questions can be routed easily to the appropriate recipient; high quality communication; industry engagement in development of regulations; practitioners take advantage of meetings
 - What doesn't work well – slow follow up; unfounded complaints; process is passive and open-ended; taxpayers don't often take advantage of opportunities to provide feedback
- Q5 – Anonymous submission? 5 yes; 4 no
- Q6 – Multistate taxpayers/practitioners use process 6 yes; 3 no
- Q7 – for states with no formal process, how taxpayers/ reps submit issues/concerns
 - Generally by telephone, e-mail or letter to top tax administrator(s) or tax program director(s)
- Q8 – Hear from most frequently - Attorneys; taxpayers
- Q9 – Hear from least frequently – Taxpayer/practitioner organizations; taxpayers
- Q10 – Issues most frequently raised: Statutory interpretation; tax policy regulations; administrative processes; forms or publications

- Q11 – Issues best for MTC to address: issues that affect multiple states; issues that involve inconsistent tax policy